

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1043 be amended to read as follows:

- 1 Delete page 1.
- 2 Page 2, delete lines 1 through 13.
- 3 Page 2, delete lines 21 through 34.
- 4 Page 6, between lines 19 and 20, begin a new paragraph and
- 5 insert:
- 6 "SECTION 7. IC 22-4-10-1, AS AMENDED BY P.L.235-1999,
- 7 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 8 JULY 1, 2000]: Sec. 1. **Beginning July 1, 2003, contributions**
- 9 ~~Contributions~~ shall accrue and become payable from each employer for
- 10 each calendar year in which it is subject to this article with respect to
- 11 wages paid during such calendar year except where the status of an
- 12 employer is changed by cessation or disposition of business or
- 13 appointment of a receiver, trustees, trustee in bankruptcy, or other
- 14 fiduciary, contributions shall immediately become due and payable on
- 15 the basis of wages paid or payable by such employer as of the date of
- 16 the change of status. Such contributions shall be paid to the department
- 17 in such manner as the commissioner may prescribe, and shall not be
- 18 deducted, in whole or in part, from the remuneration of individuals in
- 19 an employer's employ. When contributions are determined in
- 20 accordance with Schedule A as provided in IC 22-4-11-3, the board
- 21 may prescribe rules to require an estimated advance payment of
- 22 contributions in whole or in part, if in the judgment of the board such
- 23 advance payments will avoid a debit balance in the fund during the
- 24 calendar quarter to which the advance payment applies. An adjustment
- 25 shall be made following the quarter in which an advance payment has
- 26 been made to reflect the difference between the estimated contribution
- 27 and the contribution actually payable. Advance payment of

1 contributions shall not be required for more than one (1) calendar
2 quarter in any calendar year.

3 (a)(1) Any employer which is, or becomes, subject to this article
4 by reason of IC 22-4-7-2(g) or IC 22-4-7-2(h) shall pay
5 contributions as provided under this article unless it elects to
6 become liable for "payments in lieu of contributions" (as defined
7 in IC 22-4-2-32).

8 (2) Except as provided in subsection (a)(4), the election to
9 become liable for "payments in lieu of contributions" must be
10 filed with the department on a form prescribed by the
11 commissioner not later than thirty-one (31) days following the
12 date upon which such entity qualifies as an employer under this
13 article, and shall be for a period of not less than two (2) calendar
14 years.

15 (3) Any employer which makes an election in accordance with
16 subdivisions (1) through (2) will continue to be liable for
17 "payments in lieu of contributions" until it files with the
18 commissioner a written notice terminating its election. This
19 notice must be filed not later than thirty (30) days prior to the
20 beginning of the taxable year for which such termination shall
21 first be effective.

22 (4) Any employer which qualifies to elect to become liable for
23 "payments in lieu of contributions" and has been paying
24 contributions under this article for a period subsequent to
25 January 1, 1972, may change to a reimbursable basis by filing
26 with the department not later than thirty (30) days prior to the
27 beginning of any taxable year a written notice of election to
28 become liable for payments in lieu of contributions. Such
29 election shall not be terminable by the organization for that and
30 the next year.

31 (b)(1) Employers making "payments in lieu of contributions"
32 under subsection (a) shall make reimbursement payments
33 monthly. At the end of each calendar month the department shall
34 bill each such employer (or group of employers) for an amount
35 equal to the full amount of regular benefits plus one-half (1/2) of
36 the amount of extended benefits paid during such month that is
37 attributable to services in the employ of such employers or group
38 of employers. Governmental entities of this state and its political
39 subdivisions electing to make "payments in lieu of contributions"
40 shall be billed by the department at the end of each calendar
41 month for an amount equal to the full amount of regular benefits
42 plus the full amount of extended benefits paid during the month
43 that is attributable to service in the employ of the governmental
44 entities.

45 (2) Payment of any bill rendered under subdivision (1) shall be
46 made not later than thirty (30) days after such bill was mailed to
47 the last known address of the employer or was otherwise
48 delivered to it, unless there has been an application for review
49 and redetermination in accordance with subdivision (4).

50 (3) Payments made by any employer under the provisions of this
51 subsection shall not be deducted or deductible, in whole or in

part, from the remuneration of individuals in the employ of the employer.

(4) The amount due specified in any bill from the department shall be conclusive on the employer unless, not later than fifteen (15) days after the bill was mailed to its last known address or otherwise delivered to it, the employer files an application for redetermination. If the employer so files, the employer shall have an opportunity to be heard, and such hearing shall be conducted by a liability administrative law judge pursuant to IC 22-4-32-1 through IC 22-4-32-15. After the hearing, the liability administrative law judge shall immediately notify the employer in writing of the finding, and the bill, if any, so made shall be final, in the absence of judicial review proceedings, fifteen (15) days after such notice is issued.

(5) Past due payments of amounts in lieu of contributions shall be subject to the same interest and penalties that, pursuant to IC 22-4-29, apply to past due contributions.

(c) Two (2) or more employers that have elected to become liable for "payments in lieu of contributions" in accordance with subsection (a) may file a joint application with the department for the establishment of a group account for the purpose of sharing the cost of benefits paid that are attributable to service in the employ of such employers. Such group account shall be established as provided in regulations prescribed by the commissioner.

SECTION 8. IC 22-4-10-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 2. **Beginning July 1, 2003, in** ~~for~~ the payment of any contribution, a fractional part of a cent shall be disregarded unless it amounts to one-half cent (1/2 cent) or more, in which case it shall be increased to one cent (1 cent).

SECTION 9. IC 22-4-10-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 3. **Beginning July 1, 2003, except** ~~Except~~ as provided in section 1(a) of this chapter, each employer shall pay contributions equal to the following percentage of wages:

(a) Five and four-tenths percent (5.4%), except as otherwise provided in IC 22-4-11-2, IC 22-4-11-3, and IC 22-4-37-3."

Page 9, line 37, reset in roman "waiting period".

Page 10, reset in roman lines 2 through 11.

Page 10, line 12, reset in roman "(c)" and delete "(b)".

Page 10, line 19, reset in roman "employed on said job for not less than ten (10)".

Page 10, line 20, reset in roman "weeks;" and delete "discharged from employment without just cause (as".

Page 10, delete line 21.

Page 11, line 39, reset in roman "(d)" and delete "(c)".

Page 12, delete lines 18 through 42.

Delete pages 13 through 15.

Page 16, delete lines 1 through 20.

- 1 Page 16, line 23, reset in roman "IC" and "waiting period".
- 2 Page 16, line 24, reset in roman "or".
- 3 Page 16, delete lines 32 through 42.
- 4 Delete pages 17 through 19.
- 5 Renumber all SECTIONS consecutively.
(Reference is to HB 1043 as printed January 14, 2000.)

Representative MURPHY